

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Good Corporate Governance* dan *Corporate Social Responsibility* terhadap *Tax Agressiveness* perusahaan manufaktur. Sampel yang diambil adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2011-2015. Total sampel penelitian adalah 45 perusahaan yang ditentukan melalui *purposive sampling*. Metode analisis dari penelitian ini menggunakan teknik analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa: (a) Dewan Komisaris berpengaruh positif terhadap *tax aggressiveness* karena kurang efektifnya koordinasi antar anggota membuat fungsi pengawasan dewan komisaris tidak efektif sehingga dapat dimanfaatkan oleh manajemen untuk melakukan agresivitas pajak. (b) Komite Audit berpengaruh positif terhadap *tax aggressiveness*. Peran komite audit hanya sebagai penghubung perusahaan dengan auditor eksternal, dapat memicu pihak manajemen untuk melakukan tindakan pajak agresif. (c) Dewan Direksi berpengaruh negatif terhadap *tax aggressiveness*. Direksi sebagai pengelola perusahaan sudah efektif dalam melakukan tanggung jawabnya sehingga dapat menekan tindakan pajak agresif perusahaan. (d) Komisaris Independen tidak berpengaruh terhadap *tax aggressiveness*. Kondisi pemilik saham pengendali yang masih mendominasi menyebabkan tugas komisaris independen tidak berjalan, sehingga tidak dapat menekan agresivitas pajak. (e) *Corporate Social Responsibility* tidak berpengaruh terhadap *tax aggressiveness*, karena adanya perbedaan standar pengungkapan dan ketidaksesuaian antara realisasi dan pengungkapan CSR di Indonesia sehingga pengungkapan CSR tidak mempengaruhi agresivitas pajak.

Kata Kunci : Dewan Komisaris, Komisaris Independen, Dewan Direksi, Komite Audit, *Corporate Social Responsibility*, *Tax Agressiveness*.

ABSTRACT

This research is aimed to examine the influence of Good Corporate Governance and Corporate Social Responsibility to the Tax Aggressiveness of manufacturing companies. The samples are all manufacturing companies which are listed in Indonesia Stock Exchange in 2011-2015 periods. Total samples are 45 companies which have been determined by using purposive sampling. The analysis method has been carried out by using multiple linear regressions analysis techniques.

The result of the research shows that: (a) the Board of Commissioners gives positive influence to the tax aggressiveness because the coordination among members is less effective, it makes the supervisory function of the Board of Commissioners ineffective so that it is used by the management to conduct tax aggressiveness. (b) The audit committee gives positive influence to the tax aggressiveness. The role of the audit committee is only as the liaison between the company and the external auditors it can trigger the management to take tax aggressive action. (c) The Board of Directors gives negative influence to the tax aggressiveness. Directors as managers of the company have been effective in performing their responsibilities so it can suppress corporate tax aggressive action. (d) The Independent Commissioners does not give any influence to the tax aggressiveness. The condition of the controlling shareholders who still dominates has made the tasks of the independent commissioners has not run, thus it cannot suppress the tax aggressiveness. (e) Corporate Social Responsibility does not give any influence to the tax aggressiveness, due to the differences in disclosure standards and the incompatibility between the CSR disclosure and the realization in Indonesia so that the CSR disclosure does not give any influence to the tax aggressiveness.

Keywords: Board of commissioners, independent board of commissioners, board of directors, audit committee, corporate social responsibility, tax aggressiveness